

ID: CCA_2009050108443837

Number: **200923043**

Office:

Release Date: 6/5/2009

UILC: 6231.02-00

From:

Sent: Friday, May 01, 2009 8:44:42 AM

To:

Cc:

Subject: RE: TEFRA settlement question - informational only

No. But it depends on the spouse's status. Does she hold a community property interest in the partnership? Or is she treated as a partner only by virtue of filing a joint return? In the later case we can accept a settlement from only the actual partner if we will only be looking to him for collection. Once his items convert, the items also convert for his jointly filing spouse as well under Calloway v. Commissioner (2nd Circuit) as adopted by Treas. Reg. 301.6231(a)(2)-1(a)(4)(ii). Thus, the case could be treated as fully agreed since the only non-agreeing partner drops out of the proceeding anyway. For community property interests see Treas. Reg. 301.6231(a)(12)-1.